

ID: CCA_2009090911443632

Number: **200945049**

Office:

Release Date: 11/6/2009

UILC: 6103.03-00

From:

Sent: Wednesday, September 09, 2009 11:44:45 AM

To:

Cc:

Subject: RE: F8821

I do not know if the IRS favors using one form over another for policy and/or practical purposes. For disclosure and legal purposes, both forms accomplish the same thing if filled out properly. I suggest checking the IRM, policy statements or with Disclosure managers as to whether (and why) one form is preferred over another for returns.